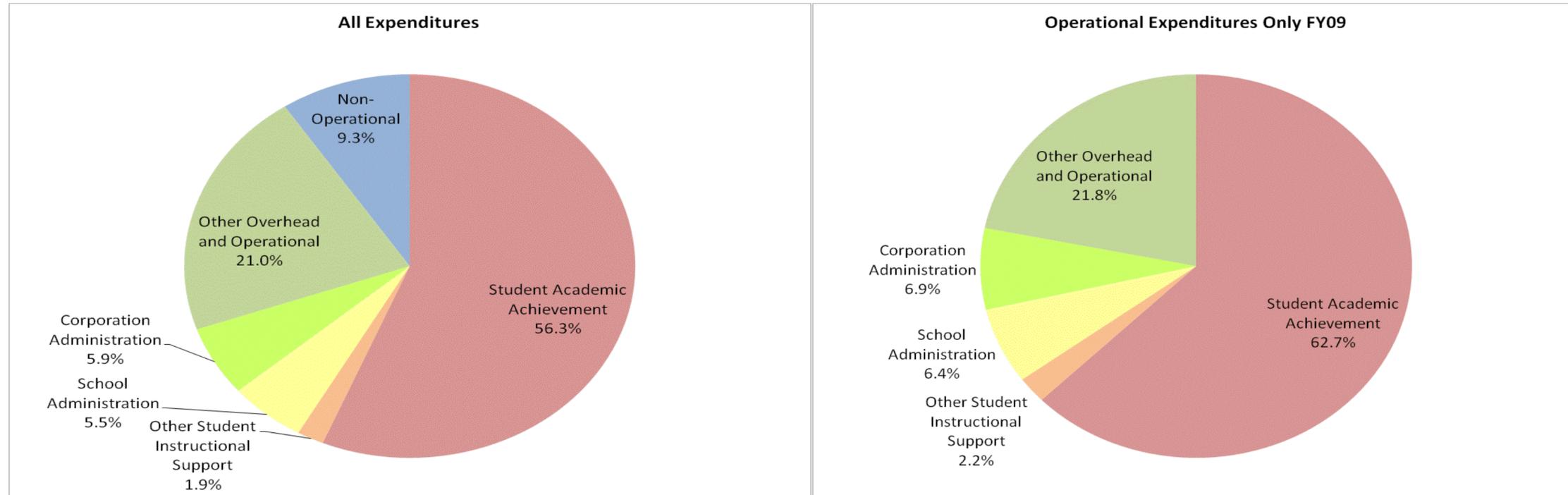


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Whiting School City (4760)**

Whiting School City (4760)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$4,049,937	37.4%	\$5,066,978	48.6%	\$5,277,774	51.4%	\$5,922,864	56.3%
Student Instructional Support	\$643,117	5.9%	\$734,519	7.0%	\$770,042	7.5%	\$782,244	7.4%
Overhead and Operational	\$2,141,716	19.8%	\$2,453,424	23.5%	\$2,660,930	25.9%	\$2,828,976	26.9%
Nonoperational	\$3,985,797	36.8%	\$2,165,072	20.8%	\$1,560,557	15.2%	\$982,987	9.3%
Grand Total	\$10,820,568		\$10,419,992		\$10,269,304	1%	\$10,517,070	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	43.4%	55.7%	58.9%	63.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Whiting School City (4760)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$150,192	\$196,255	\$223,104		49%	14%
	11100 Regular Programs; Elementary	\$1,232,949	\$933,556	\$1,233,597	\$1,360,022	10%	46%	10%
	11200 Regular Programs; Middle/Junior High	\$480,902	\$562,773	\$699,519	\$761,059	58%	35%	9%
	11300 Regular Programs; High School	\$934,902	\$969,448	\$1,098,847	\$1,317,558	41%	36%	20%
	11350 Regular Programs; High School; Academic Honors Diploma	\$10,400	\$14,445	\$0	\$0	-100%	-100%	
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$16,120	\$0	\$44,963		179%	
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$13,959	\$5,430	\$5,798		-58%	7%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$9,465	\$4,962	\$4,676		-51%	-6%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$9,561	\$6,263	\$5,100		-47%	-19%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$375	\$354			-6%
	12340 Physical Impairment; Hearing Impairment	\$50,171	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$0	\$0	\$120	\$476			296%
	12510 Culturally Different; Communication Disorders	\$0	\$1,907	\$24,645	\$23,228		> 500%	-6%
	12610 Learning Disability	\$31,663	\$0	\$0	\$0	-100%		
	12900 Other Special Programs	\$0	\$140,927	\$222,085	\$201,555		43%	-9%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$252	\$580	\$587	\$651	158%	12%	11%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$13,385	\$9,371	\$15,452	\$16,956	27%	81%	10%
	14100 Summer School Programs; Elementary	\$20,209	\$4,753	\$0	\$0	-100%	-100%	
	14200 Summer School Programs; Middle/Junior High School	\$9,391	\$15,678	\$28,711	\$25,796	175%	65%	-10%
	14300 Summer School Programs; High School	\$9,909	\$10,635	\$6,604	\$10,937	10%	3%	66%
	16100 Remediation Testing	\$30,890	\$6,498	\$8,696	\$13,980	-55%	115%	61%
	16200 Preventive Remediation	\$21,259	\$7,306	\$7,893	\$1,969	-91%	-73%	-75%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$0	\$2,825			
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$236,121	\$697,492	\$538,475	\$1,307,089	454%	87%	143%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$29,035	\$17,087	\$28,524	\$39,945	38%	134%	40%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$1,202	\$1,499	\$0		-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$31,098	\$67,273	\$109,838	\$121,432	290%	81%	11%
	22220 Library/Media Services; School Library	\$85,993	\$79,529	\$89,234	\$110,875	29%	39%	24%
	22230 Library/Media Services; Audiovisual	\$3,108	\$668	\$893	\$1,075	-65%	61%	20%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$7,500	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$317,996	\$437,755	\$321,441		1%	-27%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$4,070	\$1,626	\$0		-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$164,927	\$186,049	\$96,935	\$0			
Student Academic Achievement Total		\$3,404,066	\$4,248,540	\$4,864,820	\$5,922,864	74%	39%	22%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$17,872	\$31,309	\$27,214	\$11,430	-36%	-63%	-58%
	21130 Attendance and Social Work Services; Social Work Services	\$24,998	\$28,346	\$34,886	\$42,023	68%	48%	20%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$1,195	\$2,680	\$2,965		148%	11%
	21220 Guidance Services; Counseling Services	\$102,818	\$60,357	\$68,115	\$85,601	-17%	42%	26%
	21340 Health Services; Nurse Services	\$37,774	\$40,975	\$48,448	\$58,964	56%	44%	22%
	24100 Office of The Principal	\$340,383	\$409,771	\$509,443	\$581,260	71%	42%	14%
Student Instructional Support Total		\$523,845	\$571,953	\$690,784	\$782,244	49%	37%	13%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$32,318	\$27,578	\$23,860	\$24,197	-25%	-12%	1%
	23150 Board of Education; Legal Services	\$26,070	\$38,424	\$29,605	\$66,566	155%	73%	125%
	23160 Board of Education; Promotion Expenses	\$1,795	\$3,018	\$3,166	\$1,970	10%	-35%	-38%
	23190 Board of Education; Other Governing Body Services	\$17,091	\$27,090	\$51,323	\$35,010	105%	29%	-32%
	23210 Executive Administration; Office of The Superintendent	\$233,769	\$239,717	\$215,304	\$258,055	10%	8%	20%
	25120 Fiscal Services; Service Area Direction	\$43,141	\$41,891	\$61,961	\$106,439	147%	154%	72%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$28,966	\$33,990	\$43,957	\$58,168	101%	71%	32%
	25150 Fiscal Services; Payroll Services	\$30,940	\$41,764	\$49,178	\$66,616	115%	60%	35%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$978			
	25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$75	\$850			> 500%
	25196 Other Fiscal Services; Cash Change	\$200	\$0	\$0	\$0	-100%		
	25199 Other Fiscal Services; Other	\$2,627	\$0	\$0	\$0	-100%		
	25400 Planning, Research, Development and Evaluation	\$1,834	\$0	\$0	\$0	-100%		
	25720 Personnel Services; Recruitment and Placement	\$600	\$243	\$327	\$0	-100%	-100%	-100%
	25750 Personnel Services; Health Services	\$507	\$6,035	\$1,970	\$1,706	237%	-72%	-13%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$56,978	\$43,111	\$66,144	\$80,537	41%	87%	22%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$706,259	\$736,259	\$859,498	\$1,013,535	44%	38%	18%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Whiting School City (4760)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$3,103	\$3,172	\$4,477	\$5,804	87%	83%	30%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$234,044	\$134,215	\$166,255	\$184,347	-21%	37%	11%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$419	\$393	\$394	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,081	\$850	\$1,591	\$958	-11%	13%	-40%
	26600 Operation and Maintenance of Plant Services; Security Services	\$300	\$4,613	\$9,821	\$17,629	> 500%	282%	79%
	26700 Operation and Maintenance of Plant Services; Insurance	\$49,883	\$99,082	\$94,208	\$98,436	97%	-1%	4%
	27010 Student Transportation; Service Area Direction	\$33,057	\$74,771	\$94,541	\$102,941	211%	38%	9%
	27100 Student Transportation; Vehicle Operation	\$90,484	\$184,642	\$187,098	\$197,129	118%	7%	5%
	27200 Student Transportation; Monitoring Services	\$3,755	\$4,110	\$1,010	\$2,340	-38%	-43%	132%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$16,208	\$33,412	\$52,168	\$47,592	194%	42%	-9%
	27400 Student Transportation; Purchase of School Buses	\$38,011	\$35,000	\$116,892	\$46,868	23%	34%	-60%
	27500 Student Transportation; Insurance on Buses	\$5,830	\$11,040	\$6,467	\$7,114	22%	-36%	10%
	27900 Student Transportation; Other Student Transportation Services	\$1,081	\$500	\$0	\$0	-100%	-100%	
	27910 Student Transportation; Bus Driver Training	\$30	\$419	\$0	\$5	-82%	-99%	
	31100 Food Services Operations; Service Area Direction	\$53,414	\$41,113	\$43,991	\$49,640	-7%	21%	13%
	31200 Food Services Operations; Food Preparation and Dispensing	\$67,024	\$105,154	\$126,523	\$133,007	98%	26%	5%
	31300 Food Services Operations; Food Delivery	\$41	\$0	\$0	\$0	-100%		
	31400 Food Services Operations; Food Purchases	\$105,782	\$131,033	\$165,709	\$182,712	73%	39%	10%
	31900 Other Food Services	\$26,769	\$15,603	\$27,112	\$37,827	41%	142%	40%
Overhead and Operational Total		\$1,913,408	\$2,118,241	\$2,504,625	\$2,828,976	48%	34%	13%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$24,569	\$4,184	\$51,491		110%	> 500%
	33200 Community Recreation	\$4,949	\$2,635	\$625	\$2,363	-52%	-10%	278%
	33400 Athletic Coaches	\$162,758	\$130,191	\$147,678	\$177,139	9%	36%	20%
	33930 Latch Key Kid Program	\$7,501	\$830	\$2,200	\$1,000	-87%	20%	-55%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$6,975	\$10,591	\$4,231	\$0	-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$22,364	\$50,325	\$58,614	\$43,677	95%	-13%	-25%
	45100 Building Acquisition, Construction and Improvements	\$844,909	\$105,019	\$96,911	\$260,024	-69%	148%	168%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$23,556	\$11,947	\$16,305		-31%	36%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$129,974	\$18,814	\$84,989	\$15,557	-88%	-17%	-82%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$1,393	\$2,036	\$13,394		> 500%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$367,945	\$140,615	\$143,485	\$63,754	-83%	-55%	-56%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$45,048	\$3,183	\$56,273	\$806	-98%	-75%	-99%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$115,000			
	52200 Debt Services; Interest on Debt; Temporary Loans	\$51,110	\$182,870	\$198,265	\$172,279	237%	-6%	-13%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,301,915	\$1,375,500	\$689,075	\$0	-100%	-100%	-100%
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$55,032	\$0	\$0		-100%	
	54200 Common School Fund; Principal	\$0	\$0	\$37,103	\$48,708			31%
	54250 Common School Fund; Interest	\$0	\$0	\$623	\$1,490			139%
Nonoperational Total		\$3,945,446	\$2,125,124	\$1,538,237	\$982,987	-75%	-54%	-36%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$101,551	\$90,356	\$49,921	\$0			
	26492 2007 Account Code - Social Security	\$334,735	\$340,444	\$170,558	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$8,934	\$52,613	\$8,227	\$0			
	26494 2007 Account Code - Group Insurance	\$568,107	\$838,164	\$428,063	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,651	\$11,958	\$800	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$17,825	\$22,599	\$13,269	\$0			
Prorated By Fund Total		\$1,033,803	\$1,356,133	\$670,837	\$0			